

**2013 DRAFTING REQUEST**

**Bill**

Received: **10/11/2012** Received By: **jkreye**  
Wanted: **As time permits** Companion to LRB:  
For: **Administration-Budget** By/Representing: **Byrnes**  
May Contact: Drafter: **jkreye**  
Subject: **Tax, Other - fuel** Addl. Drafters:  
Extra Copies:

Submit via email: **YES**  
Requester's email:  
Carbon copy (CC) to: **joseph.kreye@legis.wisconsin.gov**

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**Pre Topic:**

DOA:.....Byrnes, BB0040 -

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**Topic:**

Treatment of motor vehicle fuel tax refunds when other taxes are owed

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**Instructions:**

See attached

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**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	jkreye 10/15/2012			_____			
/P1		csicilia 10/17/2012	10/17/2012	_____	sbasford 10/17/2012		State S&L

FE Sent For:

<END>

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/?	jkreye	<i>P1 gjs</i>	<i>10/17/12</i>	<i>Jm + PH</i> <i>10/17/12</i>			

FE Sent For:

<END>

Hanaman, Cathlene

0359

**From:** Tyler.Byrnes@Wisconsin.gov  
**Sent:** Friday, September 28, 2012 10:41 AM  
**To:** Hanaman, Cathlene  
**Cc:** Thornton, Scott - DOA; Frederick, Caitlin - DOA  
**Subject:** Statutory Language Drafting Request  
**Attachments:** Motor Fuel Refund Offset - 7026.pdf

**Biennial Budget:** 2013-15

**Topic:** Motor Fuel Tax Refund Treatment When Other Taxes Are Owed

**Tracking Code:** BB0040

**SBO Team:** TLGED

**SBO Analyst:** Byrnes, Tyler - DOA  
**Phone:** (608) 266-1039  
**E-mail:** [Tyler.Byrnes@Wisconsin.gov](mailto:Tyler.Byrnes@Wisconsin.gov)

**Agency Acronym:** DOR

**Agency Number:** 566

**Priority:** Low

**Intent:** Modify statutes to allow the Department of Revenue to withhold refunds and credit them against other tax delinquencies from other tax types. See attached issue paper and drafting instructions.

**Attachments:** True

*Please send completed drafts to [statlanguage@wisapps.wi.gov](mailto:statlanguage@wisapps.wi.gov)*

**TITLE: MOTOR VEHICLE FUEL OFFSET**

**DESCRIPTION OF CURRENT LAW AND PROBLEM**

Language that would allow the department to offset motor vehicle fuel refunds against taxes owed was omitted from the Motor Vehicle Fuel Tax statutes. Without this change, the department would be required to refund taxes paid when the taxpayer still owes other taxes to the department.

Offsetting prevents a scenario that has DOR sending a payment to an individual who has a delinquent debt to the state.

**RECOMMENDATION FOR ACTION**

Add language that clearly authorizes the department to offset taxes owed to it from motor vehicle fuel refunds.

**IMPACT ON JOB CREATION**

None.

**FISCAL EFFECT**

Approximately \$280,000 was offset in FY 12.

**DRAFTING INSTRUCTIONS**

Amend sec. 78.68(10), as follows as follows:

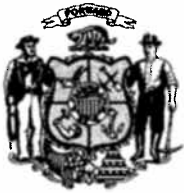
(10) Except as provided in ss. 78.19, 78.20(2) and 78.75(1m) (b), s. 71.75(2), (4) to (7), (9) and (10) as it applies to the taxes under ch. 71 applies to the taxes under this chapter. Section 71.74(13) and s. 71.75(9) and (10), s. 71.80(3), s. 71.93, s. 71.935, s. 73.03(52), 73.03(52M), 73.03(52n), as it they applies apply to refunds of the taxes under ch. 71 ~~applies~~ apply to the refund of taxes under this chapter.

**EFFECTIVE DATE**

The effective date should be the day after publication.

**INTERESTED/AFFECTED PARTIES**

Delinquent taxpayers who would otherwise collect a motor vehicle fuel refund.



State of Wisconsin  
2013 - 2014 LEGISLATURE



LRB-0359/P1

JK:/.....

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DOA:.....Byrnes, BB0040 – Treatment of motor vehicle fuel tax refunds when other taxes are owed

**FOR 2013-2015 BUDGET – NOT READY FOR INTRODUCTION**

m 10-15-12

DWF  
Jan 10/12  
NDF

Do NOT Gen

1 AN ACT ...; relating to: the budget.

*Analysis by the Legislative Reference Bureau*

**TAXATION**

**OTHER TAXATION**

This bill allows DOR to collect a debt owed to the state or to a municipality by withholding the unpaid amount from a debtor's motor vehicle fuel tax, alternative fuel tax, or general aviation fuel tax refund.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

2 and SECTION 1. 78.68 (10) of the statutes is amended to read:

3 78.68 (10) Except as provided in ss. 78.19, 78.20 (2) and 78.75 (1m) (b), s. 71.75

4 (2), (4) to (7), ~~(9)~~, and ~~(10)~~ as it applies to the taxes under ch. 71 applies to the taxes

5 under this chapter. Section Sections 71.74 (13), 71.75 (9) and (10), 71.80 (3), 71.93,

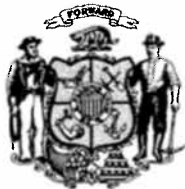
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comma

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- 1     71.935, and 73.03 (52), (52m), and (52n), as it applies they apply to refunds of the  
2     taxes under ch. 71 ~~applies~~ apply to the refund of the taxes under this chapter.

3     **History:** 1973 c. 333; 1977 c. 29, 289, 418; 1981 c. 20; 1983 a. 368; 1987 a. 399; 1991 a. 39; 1993 a. 16, 112, 205, 437; 2011 a. 68.

(END)



State of Wisconsin  
2013 - 2014 LEGISLATURE



LRB-0359/P1  
JK:cjs:jm

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